

UNITED STATES OF DISTRICT COURT
DISTRICT OF MASSACHUSETTS

FRED T. VAN DAM

Plaintiff,

v.

DAVID M. MCSWEENEY,
Trustee of MC Realty Trust;
ROCKLAND LEASE FUNDING CORP.;
UNITED STATES OF AMERICA; and
GENERAL ELECTRIC COMMERCIAL
EQUIPMENT FINANCING,

Defendants.

Case No. 04-12654-RGS

UNITED STATES' NOTICE OF SUBSTITUTION OF APPEARANCE

Please substitute the appearance of Barry E. Reiferson, Trial Attorney, Tax Division, U.S. Department of Justice, Post Office Box 55, Ben Franklin Station, Washington, DC 20044, for that of Stephen J. Turanchik as the attorney for the United States of America in the above-captioned proceeding.

MICHAEL J. SULLIVAN
United States Attorney

/s/ Barry E. Reiferson
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Certificate of Service

I hereby certify that this document filed through the ECF system will be sent electronically to the registered participants identified on the Notice of Electronic Filing and paper copies will be sent to those indicated as non registered participants on September 27, 2006.

/s/ Barry E. Reiferson